



# 2022 Statement of ROI

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THE RETURN ON INVESTMENT CREATED BY **SERV Food**,  
A PROGRAM OF **SERV INTERNATIONAL**,  
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022

Prepared by:

CALVIN EDWARDS  
& COMPANY  
*Maximizing the Good of Giving*



for:

**ROI Ministry**  
780 Old Roswell Place  
Suite 100  
Roswell, GA 30076

in collaboration with:

**SERV International**  
3145 Marietta Highway  
Canton, GA 30114

November 2023

**NOTICE**

*Version 1.0, November 2023. Copyright © 2023 ROI Ministry (ROIM) and Calvin Edwards & Company (CEC), a philanthropic advisory firm. For additional information, contact CEC at 770.395.9425 or [info@calvinedwardscompany.com](mailto:info@calvinedwardscompany.com). To learn more about ROIM and its "Top 10" ministry list, contact ROIM at 678.264.7587 or [timothycbarker@gmail.com](mailto:timothycbarker@gmail.com). This 2022 Statement of ROI was prepared using information and materials provided by SERV International, research of public records, and other sources. It may be copied or distributed to support the program it describes but may not be used for any commercial purpose.*



## Introduction

ROI Ministry (ROIM) seeks to identify, support, and promote ministries that have high levels of impact per dollar invested. These organizations proclaim the gospel, bring people to faith, or help the poor and needy in the name of Christ—and do so in very effective ways, thus ensuring a high return on investment (ROI) for kingdom giving.

Each year, since 2011, ROIM has identified and published its list of “Top 10” ministries that operated programs in the prior year that reaped significant outcomes with the finances entrusted to them. For 2023, the list includes **SERV International** and its program, **SERV Food**.

Calvin Edwards & Company (CEC), a philanthropic advisory firm in Atlanta, GA, has extensive experience calculating ROI, and performing similar analyses, for many organizations worldwide. ROIM has engaged CEC to conduct a professional, third-party review and ROI calculation of each “Top 10” ministry program since 2014. CEC was not engaged to identify the ministry programs or verify that their ROI exceeds others’.

In addition to considering kingdom “return,” ROIM has adopted 18 standards that “Top 10” ministries should meet. These are presented in Appendix A. How SERV International and its program align with these standards is indicated on the following pages with color-coded symbols.

The Confidence Rating presented on page 4 indicates CEC’s estimated confidence that the ROI calculation is reasonably accurate. It is based on (i) verification of the organization’s claims about complying with standards, and (ii) analysis of the quality of the data and its collection method.

SERV International completed the application process for its program, SERV Food, and was selected by ROIM from a pool of applicants. This *2022 Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2022 to reach the lost with the gospel.

## SERV International

**LEGAL NAME**

SERV International (SERV)

**ADDRESS**3145 Marietta Highway  
Canton, GA 30114**TELEPHONE**

770.516.1108

**WEBSITE**

www.servone.org

**MISSION**

"SERV uses food as a platform to share the love of Christ."

**GEOGRAPHIC FOCUS**

SERV primarily focuses its work in Kenya, Jordan, and the U.S., but it also has a presence in Cuba, Venezuela, South Sudan, Syria, Uganda, and Mozambique.

**STRATEGY**

To share the love of Christ, SERV provides food and water in remote villages and builds relationships with the communities it feels called to serve. It also operates an orphanage and offers pastor training in Kenya.

**STATEMENT OF FAITH****1** Yes, consistent with historic Christian creeds**LAUSANNE COVENANT****2** Yes, subscribes to the Covenant**LEADERSHIP FAITH COMMITMENT****3** Leadership manifests a personal commitment to Jesus and is actively involved in a church.**NUMBER OF PAID STAFF**

35 paid staff—27 in Kenya, six in the U.S., and two in Jordan

**BOARD****4** Seven members. This is a material change from the last-reported 14 members. However, SERV stated the departures were due to a joint director-SERV assessment of their availability to perform required governance duties. No departing board member expressed dissatisfaction with SERV leadership or direction as the reason for departing.**INDEPENDENCE****5** Six members are independent.**BOARD DONORS**

All have contributed within the past 12 months.

**MEETING FREQUENCY****6** Monthly**SENIOR EXECUTIVE**

Steve Kasha is SERV's founder and CEO. He is also the president of Interdom Inc., an international import/export company which is a corporate partner of

SERV. Mr. Kasha graduated from Kennesaw State University with a B.S. degree in political science.

**EMAIL**

skasha@servone.org

**AUDITED FINANCIAL STATEMENTS****7** Yes, by Murphy CPA Group, according to GAAP**TRANSPARENCY****8** **10** Yes, financial statements are provided by email to the board monthly and to the public upon request.**ACCOUNTING CONTROLS****9** Yes, internal accounting controls have been implemented.**RESPONSIVENESS****11** Acceptable—responded to questions with no significant delay or gaps**501 (c) (3)****12** May 2001**DONATION DEDUCTIBILITY**

Yes, U.S.

**LATEST FORM 990 FILING**

2021

**FOUNDED****13** 2000**LEGAL RELATIONSHIP TO OTHER ENTITIES**

None

**PROGRAMS****✓ SERV FOOD**—SERV delivers nutrient-rich, dehydrated meals to the poor and underserved communities it feels called to serve. This also provides a context for sharing the gospel.**✓ HOUSE OF HOPE**—This 33-acre orphanage and school in the northwest corner of Kenya is home to 73 children. SERV organizes U.S. sponsorships for each child.

Celebration of Food at Nakosmae Village in Turkana County, Kenya

**✓ PASTOR TRAINING**—11 pastors from Kenyan villages are trained at House of Hope by the Kenyan SERV staff.**STATEMENT OF FINANCIAL POSITION, 12/31/22**

Assets	\$643,228
Liabilities	\$23,531
Net assets	\$619,697

Source: Pre-audit financial statements  
A Statement of Financial Position is the balance sheet of a nonprofit organization.**STATEMENT OF ACTIVITIES, 1/1/22 – 12/31/22**

Revenue	\$2,447,696
Expenses	\$2,775,574
Net income	\$(327,878)

Source: Pre-audit financial statements  
A Statement of Activities is the income statement or profit & loss statement of a nonprofit organization.**MINISTRY UNIQUENESS**

SERV oversees and controls all aspects of its feeding programs; however, it leverages partnerships within the communities it serves to execute distribution plans. These local partnerships are vital to the programs' success and allow SERV to focus on its strengths: food production and procurement, logistics, and data collection.

# SERV Food

**PROGRAM PURPOSE**

The purpose of SERV Food is to use food as a platform to share Christ in underserved communities around the world.

**PROGRAM STRATEGY**

SERV Food helps people in underserved communities come to know Jesus by enabling SERV staff, pastors, and missionaries to build relationships with the poor through food distribution. People are brought together to receive food and for church services.

**PROGRAM DESCRIPTION**

SERV purchases fresh food at local markets and directly from farmers as crops are in season. Local pastors and missionaries sort, package, weigh, seal, and store the food. SERV distributes nutrient-rich, dehydrated meals to persons living in famine and drought. The dehydrated meals are made from food purchased locally or pre-



SERV Food Box Distribution to a Syrian Refugee

produced meals that contain a blend of vegetables, soy protein, and vitamin mix. Distribution is done during a church service led by a SERV pastor, staff person, or missionary. Each

person that attends (mostly women and children) receives one or two bags of food, each of which provides 50 meals.

SERV currently works throughout East Africa, Cuba, Venezuela, and Jordan, and it plans to expand outreach in the coming years. Distribution sites are chosen where people are in desperate need, there is little access to food, and there is limited church presence. Food deliveries are made monthly to the selected locations.

**RATIONALE FOR THE STRATEGY**

SERV uses food delivery to provide an opportunity to share the gospel. This allows the people it serves to see the love of God in action as the gospel is shared, which reflects evangelism modeled in the Bible. SERV partners with and works alongside local people, believing that the relationships will provide more effective solutions for food insecurity and avenues for evangelism.

**CURRENT STATUS**

SERV Food experienced its strongest year ever in 2022 and is growing monthly in response to the ever-increasing needs seen in the communities and regions it serves. SERV is currently building capacity and developing strategies to facilitate this growth. It is well-positioned to increase both

food outreach and opportunities to share the gospel in coming years if adequate funding is secured.

**PROGRAM IMPACT**

Since 2007, SERV has distributed more than 64.5 million meals globally. This has resulted in widespread improvements in health and a reduction of food insecurity in the communities it serves. It has also created strong bonds between churches and their communities and facilitated the expansion of church activities and outreach.

**OUTPUTS**

14 The program generated the following outputs in FY 2022. Over 17.5 million meals were distributed in the following regions:

- ✓ East Africa: 8,362,500
- ✓ Central/South Asia: 4,417,500
- ✓ Europe: 300,000
- ✓ Latin America: 2,000,000
- ✓ Middle East: 1,468,329
- ✓ U.S.: 1,000,000

**PRIMARY OUTCOME**

15 The outcome generated by this program is expressed in terms of **meals received by malnourished people**. The ROI calculation on the following page refers to this outcome.

**SECONDARY OUTCOMES**

15 The program also generates the following secondary outcome:

- ✓ **Decisions for Christ.** These are indicated to and counted by local Christian workers.

The metric associated with this outcome is reported below the ROI calculation on the following page.

SERV also reports that its program results in **increased school attendance**. Many poor children spend so much time helping their families acquire food that they are unable to attend school. SERV's provision of food makes school attendance possible.

**EXPENSE TRACKING**

16 SERV tracks costs associated with outputs and outcomes.

**DONOR REPORTING FREQUENCY**

17 Monthly

**DONOR ACCESS**

18 Yes, provides donors access to the program's operations

## Return on Investment Calculation

### OUTCOME ACHIEVED

In 2022, SERV's program, SERV Food, resulted in 17,548,329 meals received by malnourished people. A meal is defined as a single serving of SERV's specialized, nutrient-rich food blend.

Outcome	
<b>17,548,329</b>	meals received by malnourished people

### DATA COLLECTION METHOD

SERV tracks the number of meals provided through its on-the-ground distribution teams in Kenya, Jordan, and the U.S. and its distribution partners in the other regions it serves. These teams maintain reports of food distribution operations and submit them to SERV's U.S. headquarters, where staff analyze and compile them to ensure accurate record-keeping. SERV also carefully tracks the number of meals produced to confirm the distribution numbers.

### COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$2,029,599. SERV's total expenses in FY 2022 for its global ministries were \$2,775,574. According to SERV, the direct expenses for this program, SERV Food, were \$1,553,165. SERV Food represents 84% of the organization's program expenses; the balance is for its water provision, orphanage, and pastor training programs. Added to these direct costs are 84% of SERV's salaries and wages costs (\$541,330 X 84% = \$454,433) and all of its contractor fees (\$22,000) to calculate the total program cost.

Total Cost of Program
<b>\$2,029,599</b>

**PARTNER COSTS:** SERV's outcome is leveraged by its partnerships with other ministries, thus increasing its impact. The contributed partner costs (if any) are not included in this analysis as they are provided to SERV free of charge. Thus donors to SERV benefit by having their gift leveraged through the collaboration between ministries.

### COST PER OUTCOME

Therefore, the cost per outcome is:

$$\mathbf{\$2,029,599 \text{ program cost} \div 17,548,329 \text{ meals provided} =}$$

CEC calculated SERV's cost per outcome for prior years: 2021, \$0.09; 2020, \$0.08; 2019, \$0.11; 2018, \$0.05; 2017, \$0.09; 2016, \$0.07; 2015, \$0.13; 2014, \$0.08.

Cost Per Outcome
<b>\$0.12</b> per meal received

### RETURN ON INVESTMENT

The return on investment of a \$1,000 investment by a donor would be:

$$\mathbf{\$1,000 \text{ investment} \div \$0.12^1 \text{ cost per meal received} =}$$

### SECONDARY OUTCOMES

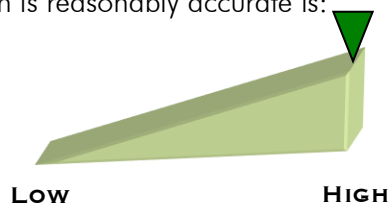
In addition, the program had the following secondary outcome:

**16,200 decisions for Christ**

Return on \$1,000 Investment
<b>8,643</b> meals received

### CONFIDENCE RATING

CEC's estimated confidence that the ROI calculation is reasonably accurate is:



<sup>1</sup> The exact number used for this calculation was \$0.1157.

## APPENDIX A

# ROI Ministry Standards

ROI Ministry has established 18 standards—13 for the organization and 5 for the program on which “return on investment” is calculated—that it expects its “Top 10” ministries to meet. These standards are strongly recommended, though ROIM recognizes that circumstances may exist where variations are warranted. The organization’s compliance with these standards is shown on pages 2 and 3 by numbered, colored symbols.

### STANDARDS FOR THE ORGANIZATION

#### CHRISTIAN

1. The organization has a statement of faith consistent with historic Christian creeds.
2. The organization subscribes to The Lausanne Covenant of 1974.
3. The organization’s leadership manifests a personal commitment to Jesus Christ and is actively involved in a local church congregation.

#### GOVERNANCE

4. The organization has an active board of directors with at least five members.
5. The board has no more than two non-independent members, and it has at least four independent members for every one non-independent member. An independent member is one who is not an employee or contractor, has no familial relation to any employee, and has no familial relation to another board member.
6. The board meets at least two times per year and at least one of those meetings is in-person.

#### FINANCIAL

7. The organization prepares financial statements according to GAAP and complies with FASB standards.
8. Financial statements are provided to the board on a regular schedule.
9. The organization has implemented internal accounting controls to prevent and detect fraud and financial misstatements, including:
  - a. Opening mail and receiving checks, preparation of bank deposits, and recording accounting entries are separated duties performed by different persons or by two persons who monitor each other’s work.
  - b. Reporting any variations from GAAP reporting requirements within financial statements.
  - c. Having financial statements prepared by an accountant without undue influence from management.

#### TRANSPARENCY

10. The organization makes its financial statements or Form 990 available to the public.
11. The organization responds appropriately to external requests for information.

#### LEGAL

12. The organization has 501(c)(3) tax-exempt status with the IRS.
13. The organization has existed in its current form for at least three years.

### STANDARDS FOR THE PROGRAM

#### PROGRAM EFFECTIVENESS

14. Outputs for the program are measured and reported to its donors.
15. At least one primary outcome for the program is identified, and possibly some secondary outcomes, and efforts are made to measure or estimate these.
16. Costs associated with program outputs and outcomes are tracked.

#### REPORTING & ACCESS

17. The organization reports to its donors on the program’s progress and performance at least semi-annually.
18. The organization provides donors access to the program’s operations.

*ROI Ministry used the professional services of Calvin Edwards & Company to develop these standards. Ver. 1.4, May 2020.*

## APPENDIX B

# Principles for Calculating Return on Investment

There is not a well-established, standard method to calculate ROI for nonprofit organizations. When doing so, many issues arise, largely related to calculating the cost of generating outcomes. Calvin Edwards & Company used the principles below in the calculation presented.

1. ROI is calculated on a discrete program of a ministry. In some cases, a program may involve the whole ministry—this is a “single-program ministry.”
2. The metric for the “return” is the primary outcome of the program.
3. A program may also have secondary outcomes or outputs.
4. The secondary outcomes or outputs are also reported numerically, if available. However, the program cost is not split among outcomes; that is, multiple ROI statistics are not calculated.
5. Program costs include all direct and indirect program costs, including non-cash costs such as depreciation of equipment used for the program, amortization of product development costs, etc.
6. Partner expenses from leveraged partnerships are noted when they occur but are not included in the calculation.
7. Also, all appropriate overhead is included in the program cost:
  - a. Program overhead—sometimes a ministry tracks overhead attributable to a program; if so, it is included
  - b. Ministry overhead—a proportion of the ministry’s overhead that matches program costs as a proportion of total expenses (for a single-program ministry this is 100%)
8. In some rare cases, all overhead is pre-funded by the board or one or more specific donors. In this case, others’ investments do not fund overhead, and it is excluded from the program cost (see point 10 below).
9. All financial numbers are derived from the ministry’s financial statements; if estimates are used, those estimates are based on financial statements.
10. There may be times when the principles stated here cannot or should not be applied; in these cases, the *Statement of ROI* states the variation, reason, and alternate calculation employed.